G R. S 58]
Previous references
Ml 30-04 (1-6)
407-04 (1-6)
57-07 (1&2)

Later references

1911
(Municipal)

File No 75-09

Serial Nos 3,5 & 7-11

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3, 5 & 7-11

Part B for July, 1911

SUBJECT

Misappropriation of Municipal money in the Sringeri Municipality

To the Dy Com^r, Kadur, no 3757 & 22.10.09 States that in the opinion of the govt, the former Dy. Amildar Mr Shama Rao & the present Dy. Amildar Mr Seetkantiah appear in a great measure to be responsible for the unsatisfactory state of things at Sringeri and enquires what notice he would propose to take of their conduct

5. From do, no 371 & 1.4.10 States that for reasons given the missing amount may be recovered from Mr Shama Rao.

7. G O no 1535-7 & 15.8.10. Passes orders in the matter of the defalcation of Rs 360-1-1 in the Sringeri Mpl^ty

and enquiries why the Sirsi municipal cash transactions should not be carried on with the Koppa taluk treasury

8 From Do, no 193 S.17 11 10 states that the proposal of carrying on Mundl transactions with the Koppa taluk treasury is attended with much inconvenience

9. To Do, no 6781 S 13 2 11 Enquires whether the Administrator of the Sirsi municipality would arrange for the Sirsi 'Up' dealings with the Tahsildar's treasury

10 From Do, no 416 S 20 4 11 forwards a copy of letter from the Administrator of Sirsi stating that he has no objection to adopt the procedure suggested

11 To Do & Memo no 174-5° S 11 9 11 Sanctions the proposal of the Sirsi Mundl Board to continue to carry on the Mundl cash transactions with the Sahukar treasury

M N Anantakrishnan
6.9.11

(1

R.S. 18]

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permanent record]

Re appropriation of municipal moneys in the Springs Municipality -

A draft letter to the D.C. Kidner, approved by the Finance Committee, is submitted herewith, with reference to the the decision given on page 4 of Municipal file 75-1909

Reg
initials

2 June 1909

Thurs
16 10-1

N B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—20,000—21-4-09

Serial No.	
3	3 Letter No. 3757 dated the 22nd Oct 1909 to the Dy Com-, Kadur Distt States that in the opinion of the Govt the former Dy & Asst Surgeon Mr Shama Rao and the present Deputy Amildar Mr Seethamiah appear to a great measure to be responsible for the unsatisfactory state of things at Sringeri and in view of their being last Govt servants officers of the Govt, enquiries should proceed he would therefore like to take of their conduct
5	4 Letter No. 371 dated the 1st April 1910 from the Dy Comr, Kadur Distt. Submits in reply, copy of a letter dated the 13th Dec 1909 from Mr Krishna Sastri, Administrator of the Sringeri Jahagir together with Mr Shama Rao's explanation and states that in his opinion it is to Mr Shama Rao's negligence, carelessness and omission that facilities were brought about the Commission of the embezzlement, and that the missing amount of Rs 360-1-1 may therefore be recovered from him
	5 Submitted for orders. The documents are

Note—Contin sheet.

Revenue and Revenue Secretariat | Rl File No. 75 of 1909

Serial No.

were submitted as Mr. Shama Rao's explanation is no explanation whatever for the shortcomings of which he has been found guilty. He expressed his inability to explain his position in the absence of complete records of the case and requested that he might be furnished with all the records. His request does not seem to have been complied with, very probably the Deputy Commissioner found it unnecessary to do so.

8/4/10 6 The Deputy Commissioner is of opinion that the commission of the embezzlement was facilitated by the carelessness, negligence and omissions of Mr. Shama Rao and recommends therefore that the sum of Rs 386 odd which is missing may be ordered to be recovered from him.

The judgments of the Magistrate and of the Sessions Judge go to show that it is not possible to state by whom the alleged misappropriations was committed, by the Municipal

Note—Contn. sheet

Serial No.

Gumastha or the Treasury nagar Gumastha - Nor is it possible to say how it was committed or when, whether during the time Mr. Shama Rao was the Deputy Amildar of Srungere or after he left the place - What seems probable from the facts and circumstances set forth in paras 12 and 13 of the Magistrate's Judgment is that the misappropriation took place after Mr. Shama Rao left Srungere and if so, it is not Mr. Shama Rao but those who succeeded him who should be held responsible for it -

8 The grounds on which Mr Shama Rao sought to be made responsible for the embezzlement are very remote

9 The first ground alleged is that Mr. Shama Rao was primarily responsible for the practice of crediting Municipal collections partly to the Treasury and partly to the Amanath box

G.P.S.—3,000—27-4-09

Serial No

according to the whims of the moment and that this practice facilitated the fraud. The practice which existed originally was to credit to the Jaliger Treasury all municipal collections and to draw money therefrom for expenditure by the issue of cheques. Mr. Shama Rao explains in his letter to the Apl Comr. in charge of the Jaliger dated 23.4.08 that this practice was changed under the orders of Mr Srikanta Shastry who wanted the municipal funds to be kept separate from the Jaliger funds, that as there was not sufficient money in the Jaliger Treasury at the time, the Municipal balance could not be adjusted and that whenever the municipality had to draw on the balance on account of the expenditure to be incurred being in excess of the collections, it was issuing cheques for the amounts required. Perhaps a part of the collections not required for imme diate

—50,000—13-5-08

Serial No

use was being credited to the Treasu
ever subsequently and there was
nothing wrong in doing so for the
object in directing the municipal
fund to be kept separate from the
Jaliger, fund was only to prevent a run
on the latter when its balance was
low, as explained in para 10 of the
magistrates judgement - It will
thus appear that Mr. Sharma has
is not solely responsible for the
practice which grew up of crediting
a part of the municipal collections
to the Treasury and keeping a part
in amanath But however this may
be, it does not seem reasonable to
hold him liable to make good the
amount embezzled on the ground
that this practice facilitated the
fraud which as already stated
appears to have been perpetrated
after his time -

10 The next ground on which
it is sought to hold Mr Sharma liable
responsible for the embezzlement
is that the post note which was
being entered in the municipa

NOTE—Contn sheet

GPB—50,000—15 5 05

Serial No

cash book at the close of each month showing the amount held in the Treasury and that in separate custody was discontinued during his time. ~~There remains one genuine receipt~~ The note was discontinued about October 1905, years before the alleged misappropriation, and the reason for it perhaps was that a separate amanate register was opened This register and some other Treasury records were lost after Mr Shamarao handed over charge of his appointment in Srungere. Mr Shamarao was in no way responsible for the loss of these documents Had the ~~same~~ entries in the amanate register been continued and it was forthcoming, it would have shewn how much money was kept in the cash-box. The discontinuance of the foot note in the cash register cannot therefore be taken to be of any consequence.

Sentence this register brought to the notice of Dewan's office, soon after he assumed charge of his office

GPB—50 000—18 5 08

Serial No

in deciding Mr. Shama Rao's responsibility for the embezzlement -

11 The third and last ground urged against Mr. Shama Rao is that when he handed over charge of the municipality to Mr. Krishna Sastry, he did not hand over charge of the Amanath box to him or even inform him of its existence - If Mr. Shama Rao is to blame in this matter, it seems that Mr. Krishna Shastry is also equally to blame The fact seems to be that each trusted the other and that there was not a minute examination of the details - When taking over charge of the municipality, Mr Krishna Shastry might well have asked whether there was any money in cash, (belonging to the municipality) and how much there was, but no such enquiry ~~admittedly was made~~ as stated to have been made -

12 Mr Krishna Sastry

Note—Contn sheet

GPB—50 000—15 5 08

Serial No

took charge of his appointment as Sangere on January 1907 and till the appointment of a Deputy Amildar on August 1907, that is for about eight months, he was in direct charge of the municipal office. This was certainly a sufficiently long time for him to make himself acquainted with the details of municipal administration what ~~he~~ scrutiny and control he exercised municipal accounts is not known. ~~It~~ Just as his predecessor who is found fault with by the Deputy Comr for the practice of crediting a part of the municipal collections to the Treasury and keeping a part in amanath, he also allowed a part to be credited to the Treasury and a part to be kept in amanath (Vide para 27 of the Magestrates judgment referring to the accounts for the first half of the year 19

NOTE—Contn sheet

GPB—50,000—18-5-08

Serial
No

Had the Treasury accounts been properly kept so as to shew the municipal balance in the Treasury and they had been compared with the municipal accounts, the discrepancy between the two could have been detected, but they were not compared. It cannot be understood how the Deputy Comr. exculpates ~~Sreek~~ Mr. Srikantayya from all blame in the case ~~as~~ though he most carelessly passed a cheque for the full balance shewn in the municipal cash ~~balance~~ book, without verifying it with the Treasury accounts. The Apt Comr. in charge of the Jaluguru is forced to admit that Mr Srikantayya was grossly negligent (Vide para XV (7) of his letter dated 16 & 09) The letter written by Mr Hrishna Shastry to Mr Shama Rao on 7 & 08, one year and four months after the former left

NOTE—Contn sheet

Serial No

charge of his appointment, asking for information as to how municipal money was kept in his time, shews that the Asst Comm and the present Deputy Amildar were not sufficiently alive to their duties at the ~~earliest~~ outset and that they bestirred themselves only after some foul play was suspected.

13 Mr Shama Rao cannot clearly be considered to have actively, or wilfully concealed anything from ~~the~~ Mr Krishna Shastry what led to the embezzlement seems to have been the carelessness of the officers that succeeded Mr Shama Rao in the Municipality, their ~~carelessness~~ failure to acquaint themselves in the beginning with the details of municipal administration and to exercise sufficient check over the municipal accounts and their unbounded trust in the honesty of

Serial No.

and unpreparedness of the Municipal and Treasury officials. These which are the unavoidable causes of the embezzlement do not seem to have been given due weight by the Deputy Comr and if anybody should be held responsible for the misappropriation, it is more the Asst Comr in charge and the present Deputy Amildar than Mr. Shamarao. The Municipal money has been made good by the Sirsi Treasury and in case it is decided not to order the recovery of the amount from any of the officers, it is a question who is to bear the loss, the Municipality or the ~~Treasurer~~ Sirsi Jaheger. It would seem that the Municipality should bear the loss.

Secy) 22-6-10 Ille?

14 If negligence and laxity on the part of the head of an office are sufficient justification to impose upon him the responsibility to make good defalcations

Serial No

Committed by his subordinates, then Shamarow cannot escape this liability. As stated by the Diwan there is little doubt that Puttappa was the actual offender. When in 1904 or so the municipal funds were separated from the Jagir funds in the treasury, the former were placed in an amanat box, which was locked sealed by Puttappa (vide explanation of Shamarow), though kept in the Treasury. The accounts connected with the box was also in Puttappa's custody & the account book is missing. The records do not state with any precision what became of the box itself, whether it was opened when the defalcation was suspected & whether it contained any money. It is left to be inferred that the first box was non-existent when Krishna Sastri ordered the keeping of an amanat box for such money in 1907.

1st What facilitated the disappearance of the box and kept Krishnasastri &c entirely ignorant of the previous amanat

Explain

Note.—Contn. sheet.

Serial No

Was the arrangement whereby the ~~account of the~~ amanath box was left entirely under the control of Puttappa instead of in the hands of the ~~...~~ officials. If the mint money had only been kept in a separate box ~~but~~ & if the Treasury officials had kept a cash account for mint transaction side by side with the cash account for the Jaghir transactions, the cash would certainly have been taken over charge of by Sri Krishnasastri from Shama Row, without an elaborate & collusive falsification of the mint & cash accounts no defalcation would have been possible.

16 Shama Row was responsible for this defective system & also for not specially ~~handing~~ impressing on Krishna Sastri of the Amanath box when handing over charge to him. ~~It~~ It is however doubtful whether on this account Shama Row should be made to make good the loss while Puttappa goes scot free.

17th Another point for consideration is how far the Amanath system organised

Note—Contin. sheet.

Serial No

by Mr Krishnasastri in 1907 is free from a similar defect. It is worth consideration whether the municipal transactions should not be directed to be carried on with the Alpha Taluk Treasury, a suitable imprest of about 200 Rs being retained by the President at Sringeri for current expenses.

18 It seems desirable as a matter of principle to separate ~~public~~ the management of public affairs from the management of a private estate like the Sringeri Jagir.

1907

28/11/10

JWD 28-4

1986 30 4 10

All things considered, Mr R. Shamarao, Deputy Amildar of Sringeri cannot be made to pay the amount of defalcation. He probably acted under orders in introducing the new system.

Note.—Contin. sheet.

Serial No

20 Please put up a terse draft pointing out the procedure of the case and enquiring if a change of system is not called for as suggested in the Secretary's note

KWH
30/4/10

21 Draft Submd

DJ orig 4/5/10

22 Please put up a fair draft as revised
9 5 10

23 Fair draft Submd

DJ 14/5/10

24 Draft Submitted
Secy) 12 5 10

25 Order

26 May be approved
KWH
12/5/10

Secy

27 Fair draft typed, submitted
Secy) 28 5 10

Slips alleged to be printed

(F. S. 12)
General and Revenue Secretariat

Mb File No. 25 of 1909

17

Serial No.	
	29 Issue us 9/10 Dec 9 8.00
7	30 S.O No 1535-7 & 15.8.09 Proceedings in the matter of the defalcation of Rs 360-1-1 in the Sarigeri Municipality and calls for the opinions of the Dy Comr, Kadur & the Sarigere Munl Council as to why the Sarigeri Munl Cash transactions should not be carried on with the Kolhar Taluk Treasury a suitable sufficient of about Rs 200/- being retained by the President of that municipality for current expenses
8	31 Letter No 193 dated the 17th Dec 09 from the Dy Comr, Kadur Submits, in reply, the Sarigere Munl President's letter & the Copy of the Board's Resolution & the effect that the proposal of carrying on Munl. transactions with the Kolhar Taluk Treasury is attended with much inconvenience and that the present system of carrying on the

Note—Contin. sheet.

Sarigere

G. S. S. 12]
General and Revenue Secretariat.

16 File No 75 of 1909

Serial No.

same with the Salsette Treasury may continue as being in no way inconvenient.

32 The system of transacting and banking with the Mufft Treasury seems defective. The Sewagee Municipality should operate on the Mufft Treasury in the same manner as other Municipalities in the State do in the case of Govt Treasuries. If any Municipal Money should be lost in the Mufft Treasury through some unforeseen accident, there seems to be nothing now to enforce the Salsette Dar to make good the loss. This aspect of the question seems to require further consideration. If observed, the Comptroller may be consulted unofficially.

Mdl 30/9/10 The letter may be recorded with the observation that the Municipality should transact with the Mufft Treasury in the same manner as other Municipalities do with the Govt Treasuries

G.P.S.—50,00-- 12-09

G. R. S. 12]
General and Revenue Secretariat.

File No. 75 of 1909

Serial No.

34 Submitted for orders.
1st Cr. 3 12 10 Asst

1576
5.12.10

35 Please consult the Comptr. Offr
5/12/10

COMPTROLLER'S OFFICE
CIVIL BRANCH
8 DEC 1910
BANGALORE
MYSORE GOVT

Lr. No. 57 dt
7-12-10

36 Forwarded to the Comptroller for favour of opinion.
6.12.10 H. Hayavadana Rao

Rs 240

37 Mr L.T.
M 9:12

No 203/2nd year 1911

38 Vide typed note below by Asst Comptroller Local Funds Branch with which I agree.
J. Yadavamurthy
Comptroller

IV
23/12

Note—Contin. sheet.

No 203

21 - 1 - 1911

In Government Order No 4764-5/L F 59-97 dated 1st November 1897, the proposal now made by Government to credit the Sringeri Municipal collections in the Koppa Taluk Treasury, was sanctioned by Government at the instance of the then President of the Kadur District Municipalities, and with the advice of the Comptroller of the day

There are no references available to show why the said Government order was not actually given effect to Perhaps, the Sringeri Municipal Council raised the same objection as is now put forward.

With an imprest of Rs 200/- with the President of the Sringeri Municipality, I do not see much force in the objections presented by the Sringeri Municipal Council to credit the Municipal collections once a month in the Koppa Taluk Treasury, and draw money required for expenditure on cheques from the Koppa Taluk Treasury The income of this Municipality is about Rs 2,800/-, and the expenditure on account of Establishment including lighting is about Rs 1,600/- Rs 1 400/- contribution to the Mutt, being half the Municipal receipts, and only the balance available out of the cash balance is spent on account of Public Works, viz , Road repairs &c

As the establishment charges are payable once a month, and, as the grant on account of Public Works does not exceed 500 to 600 rupees in a year, the imprest

Rs 200 will ordinarily be sufficient to carry on Municipal administration without any inconvenience

Considering the risk involved in lodging Municipal moneys in a private Treasury like the Jahgir Treasury and that the Jaghir cannot be made to pay for any accidental losses, such as, theft &c, the scheme is worth a trial.

If, however, out of deference to the wishes of the Municipal Council and owing to the distance of about 20 miles from Sringeri to Koppa, it is considered desirable to have the Municipal Monevs at Seringeri, then, the collections should not be kept apart from the Jaghir Treasury Balance as amanath, but should form part of it Otherwise, there is no guarantee against the recurrence of such misappropriations as the one discussed in this file As the Jaghir is entitled to receive one-half the annual Municipal collections and as the average monthly requirements do not exceed Rs 300-to Rs 400/-, I do not think there is any objection to ask the Jahgir Treasury authorities to have a sufficient cash balance with them to honor the Municipal cheques In any case, the amanath system is very risky and should not, I think, be continued

21/4

1373 22

G. R. S. 12]
General and Revenue Secretariat

Ml File No. 75 of 19 9

Serial No.

38 Secretary

39 Secy) 24/1/11 Mlle

24/1/11

40 I think the Jaghir Agent may be consulted as to whether he will arrange for the municipality dealing with the Jaghir Treasury in the same manner as with a Govt. Treasury and providing the system of Amanath etc.

Clerk 25/1/11

41 Put up draft

26/1/11 Mlle A.C.S. 3/2/11

42 Drafting a letter to Ordg Supdt. MK 80 sig 43 Issue

28/1/1911 30.1.11 Mlle

9 44 Letter No. 6781 dated 13th Feb. 1911 to the Dy. Comr Kadur Dist.

Enquires whether the Nominations for the Municipal Jaghir will arrange for the Municipality dealing with the Jaghir Treasury in the same manner as with a Govt. Treasury and allowing Amanat money to be kept apart from the Jaghir Treasury balance as Amanath—

10 45 Letter No. 446 dated the 20th April 1911 from the Dy. Comr. Kadur

Note—Contin. sheet.

G[12—50,000—12-8-10

Serial No.

Sir,

I forward in reply a copy of letter from the Administrator of Sivaganga stating that he has no objection to adopt the procedure suggested in the Draft order directing the adoption of the system referred to above is submitted.

Put 50 mg (1 Cr) 3-5-11 Mlle

45 14

47 May be approved

Mlle

48 Dewan 5-5-11

115 a 2 / 8-5-11

Draft approved by the Dewan Mlle 6-5-11

28 6 11

49 Issue

Mlle 30-6-11

11 SO S.O No. 1246-5 Dy 11 / 49

Sanctioning the proposal of the Inspector Genl Dy. to continue to carry on the Stamp-Cash transactions with the Cashier Treasury

Note—Contin sheet.

GE2—50,00+—12-6-10

To

The Deputy Commr.,
Kadur District.

No S/57 dt 22/10/09.
Mul(75-09)-3

Dept

Sir,

In connection with the the misappropriation of certain municipal moneys in the Shimoga municipality and in continuation of G O No 2571/Mul 75-05-2, dated the 14th September 1909, I am directed to ~~convey you authority~~ re. ~~to~~ state that, in the opinion of Government, the ~~conduct~~ former by Amildar Mr Shamaiah and the present by Amildar Mr Seetharamiya would appear ~~should both be held~~, in a great measure, ~~to~~ be responsible for the unsatisfactory state of things, and to ask in view of their being ~~[illegible]~~ pensioned officers of Government, I am to ask what notice you would propose to take of their conduct. It is desirable to obtain their explanations in the matter

Secretary

Comptroller

4/4 N 45 190

From

The Deputy Commissioner,

Kadur District.

To

The Secretary to the Govt.

of Mysore, Gen. & Rev. Depts

Dated 1st April 1910

Despatched

Received

General No ~~No~~ 371

Enclosure No 2

Reporting on the corduct of Mr. Shama Rao in connection with the Municipal defalcation case of Sringere

ffice of the Deputy Commissioner,

Kadur District,

Dated, Chikmagalur, the 1st April 1910.

Inl 75-09/15

From

K.R.Srinivasa Iyengar, Esquire, M.A.,

Deputy Commissioner,

Kadur District.

To

C.S.Balasundaram Iyer, Esquire, B.A.,

Offg: Secretary to the Government of Mysore,

General and Revenue Departments.

Sir,

Adverting to your letter No. 3757/ Ml. 78-09 dated 22/26th October, 1909, calling for report as to the notice I would propose to take of the conduct of Messrs Srikantaiyya and Shama Rao in connection with the Sringere Municipal defalcation case, I have the honor to submit herewith a copy of letter No. 75 dated 13th December 1909 from Mr. Krishna Sastry, Adminstrator, Sringere Janagir, with the explanation of ~~Messrs. Srikantaiah and~~ Shama Rao.

2 I have made a careful study of the records of the criminal case in which the Municipal Clerk Puttappaiyya was tried before the General Assistant Commissioner Magistrate Mr. Venkoba Rao, and of he appellate judgment of the Sessions Judge Mr. Plumer in the case and I havebeen obliged to arrive at the opinion that Mr. Srikantaiiya is in no way to blame in the case, and that the chief responsibility for the embezzlement rests on Mr. Shama Rao, retired ~~Deputy~~ Amildar

3 The learned Sessions Judge has, no doubt, made certain observations and remarks in his judgment questioning the honesty and good faith of Mr Srikantiah, but with due deference to him I am constrained to express it as my decided opinion that his inferences about Srikantiah are unjust and unwarranted by the evidence adduced in the case In fact, if I may be allowed to express my

opinio

opinion about the judgment of the learned Sessions Judge, I would say that, as has been pointed out in Mr Krishna Sastry's letter No 129 dated 16th June, 1909, (submitted to Government with this office letter No. 20 dated 12th July 1909.) the learned Judge has himself not been free from the confusion of ideas into which he considered the Magistrate to have fallen that his judgment is based on erroneous inferences and incorrect reading of the evidence, and that what with the irregularity and confusion of ideas on the part of the Magistrate and erroneous inferences and findings on the part of the Sessions Judge, the appellate judgment has resulted in a miscarriage of justice leading to the acquittal of a really guilty man.

4 Coming to the facts of the case, they are as follows -

Mr. R.Shama Rao, Deputy Amildar, was the Vice-President of the Sringere Jahgir from 1903 till January, 1907, when he was succeeded by Mr Krisnna Sastry, who thereafter combined in himself the office of both the President and the Vice-President till he was relieved of the latter by Mr Srikantaian in August, 1907. Formerly, it was the practice to credit all the Municipal collections of Sringere to the Jahgir Treasury in the same way as it is done in Government Municipalities, outfinding that this placed the Jahgir Treasury in difficulties when there was a run on it for a large sum of Municipal money, the Agent of the Jahgir Mr Srikanta Sastry is said to have instructed the Vice-President to gradually withdraw the Municipal money from the Treasury and keep it in a separate box in the Treasury (called the Municipal amanath box) This procedure was accordingly adopted, but instead of fully withdrawing the Municipal balance from the Treasury without delay and placing it in the amanat box, or instead of placing all future remittances in the amanat box, the Municipal collections appeared to have been either remitted to the Treasury or placed

in the amanat box, just as it suited the whims of the officials responsible for the business. In order, however, to shew how the Municipal cash balance was distributed between the Treasury and the amanat box a note was being made in the Municipal Cash Book every month showing what amount out of the Cash balance remained in the Treasury and what amount remained in the amanat box. If these monthly notes in the Cash Book had been regularly written up and continued, there would have been no scope for the Vice-President losing sight of the amanat box: but unfortunately from October 1906, the above notes in the Cash Book was discontinued, with the result that after that date, there were no accounts maintained either by the Municipality or in the Treasury to show readily what portion of the Municipal Cash balance was in the Treasury and what portion was kept in the amanat box Affairs were in this condition when Mr Krishna Sastri assumed charge in January, 1907. In the usual course, he appears to have received charge of the Treasury and the Municipality He naturally thought that the Municipal money was all deposited in the Treasury as in the case of Government Municipalities, and had no idea of the existance of a separate amanat box for keeping Municipal cash. In April, 1907, he found, as Mr. Srikanta Sastri had done some years before him, that the mixing up of the Municipal money in the Treasury caused considerable inconvenience and therefore issued instructions for the Municipal money being withdrawn from the Treasury and kept in a separate box This rendered it necessary to find out what the amount of the Municipal money in the Treasury was. After sometime, the entire cash balance of the Municipality as per cash Book (Rs. 1645-8-2) was drawn from the Treasury in the belief that all the Municipal balance was in the Treasury and this amount was placed in a separate amanat box as ordered by Mr Krishna Sastri Subsequently, Mr Krishna Sastry appeared to have received information from some source that all the cash belonging to the Municip lity

opinion

had not been credited to the Municipality and that in drawing the full amount of the Municipal Cash balance from the Treasury, there had been an excess draft from the Treasury. He, thereupon, instituted an examination of the accounts, and it then transpired that the actual balance available in the Treasury to the credit of the Municipality was only Rs. 1285-7-1 and that the excess of Rs. 360-1-1 which had been drawn represented the amount which had been placed in the original amanat box and misappropriated by the person in charge of it.

As the Municipal Clerk Puttappaiyya was ascertained to have been the person in possession of the amanat box, he was put up for trial for misappropriation of the above amount with the result, as already stated, that he was convicted by the Assistant Commissioner Magistrate but was acquitted on appeal by the Sessions Judge.

5. In determining the question as to who is responsible for the embezzlement, the most important point that arises for consideration is whether when Mr Shama Rao handed over charge of the Municipality and the Treasury to Mr Krishna Sastry in January 1907, he handed over charge of the Municipal amanat box also along with the other things, or whether he at least brought the existence of this box to the notice of Mr.Krishna Sastri On this point, Mr.Venkoba Rao has arrived at the opinion that Mr.Krishna Sastry was not given charge of the box or even informed of its existence The learned Sessions Judge has, however, expressed some doubt about the correctness of the above finding. But his view is in my opinion, based on erroneous presumptions and misreading of the evidence Mr.Shama Rao himself could not say in his statement that Mr Krishna Sastry took charge of the box from him All that he could say was that he signed the amanath book

token of his having given charge of it, that the book was in charge of Puttappaiya (the accused in the case) and that Mr. Krishna Sastry also "would" have signed it Mr.Krishna Sastry's letter of the 16th June last referred to above clearly shows, however that he did not receive charge of the amanat box or book and that he was not informed of its existence by Shama Rao. Mr.Krishna Sastry has in the above letter adduced convincing and conclusive arguments to rebut the inferences and surmises drawn against him by the learned Sessions Judge and I therefore consider it unnecessary to repeat them in detail. The fact that in April 1907, he wanted the Municipal cash to be withdrawn from the Treasury and kept in a separate amanat box and that he issued a memo to that effect is itself undisputable proof that he could not have been then aware of the existence of a previous amanat box.

As regards Mr Srikantiah, he assumed charge of the Vice-President's office in August 1907, some months after Mr. Krishna Sastry and it is therefore impossible that he could have had anything to do with the old amanat box which had apparently been made away with by the person in charge of it before or at the time of Mr.Krishna Sastry's assumption of charge from Mr Shama Rao.

For the above reasons, I am of opinion that neither Mr.Srikantiah nor Mr Krishna Sastry is in any way responsible for the disappearance of the amount of Rs. 366-1-1 which should have been in the old amanat box.

6. I am also of opinion that the responsibility for the loss of the amount must be laid chiefly on Mr.R.Shama Rao. In fixing the responsibility on Mr.Shama Rao, I am guided by the following considerations -

(1) It was in his time that the Municipal amanat box was opened. If all the Municipal cash balance had been placed in amanat box or if the whole of it had been placed in the

opini

Treasury, the embezzlement would have been impossible. It was the practice (for which Mr. Shama Rao must be held primarily responsible)of crediting the Municipal collections partly to the Treasury and partly to the Municipal amanat box according to the whims of the moment that facilitated the fraud.

(2). Even though the Municipal collections were distributed between the Treasury and the Municipal amanat box , if the amount at each place had been invariably noted in the Municipal cash book every month, the existence of the amanat box and the amount that should be in it would have come to the notice of Mr. Krishna Sastry when he took charge of it. The discontinuance of the note in the cash book of the balances in the Treasury and amanat box respectively, from October 1905, and the absence of any other references to show the above balance readily rendered it impossible for Mr. Krishna Sastry to know of the existence of the amanat box when he took charge, unless he was particularly informed of it by Mr. Shama Rao.

(3). Mr. Shama Rao did not, when he handed over the charge of the Municipality to Mr. Krishna Sastry, hand over charge of the amanat box to him, or even inform him of its existence.

In the above circumstances, I am of opinion that it is due to his negligence, carelessness and omission that facilitated and brought about the commission of the embezzlement, and I would therefore recommend that the missing amount of Rs. 360-1-1 may be recovered from him.

I have the honor to be,

Sir,

Your most obedient servant,

C. L. J

Deputy Commissioner,
Kadur District.

8

No. 75 Office of the President,
Sringere Municipality,
Dated the 13th December 1909.

From

B.C.Krishna Sastry, Esquire,B.A.,
President, Sringere Municipality

To

K R.Srinivasa Iyengar, Esquire, M.A.,
Deputy Commissioner,
Kadur District.

Sir,

With reference to your docket No 630 dated 21st November 1909 requesting me to call for the explanations of Messrs R Shama Rao and H Srikantaiah and to submit the same to you, I have the honor to forward herewith for your kind perusal Mr R Shama Rao's reply to my Yadi No 62 dated the 29th November 1909 requesting him to forward his explanation

2 As it is not clear from the copy of Government order received with your docket under reply on what points Messrs R Shama Rao and Srikantaiyya have to submit their explanations I have the honor to request that you will be so good as to inform me the points on which each of the said officers has to submit his explanation in connection with the Sringere embezzlement case.

I have &c ,

(Signed) B C Krishna Sastry,
President, Sringere Municipality

Copy

Deputy Commissioner, Kadur

Ref No. 62/ఎల్ 2

ఆం ధ్ర ప్ర దే శ్ రా ష్ట్ర ప్ర భు త్వ ము ల్ద్వా రా మీ ఆ రో
గ్యా మం ఆ రో గ్య ర క్ష ణ

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వ ర ల ు ని ం చ ు ట కు ల్ల్

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కి ల ు ప ు డ ు గా Immunofluorescence ఆ వ ర్ధ ర ం చ ే ల
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వి ు ట్ట్ట్ ప ై ఆ ర ్థ ి క ం గ ా ల ి ం ి ం చ ు ట ం ర ం గ ా ని
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ం ా ల ్ల ప ్ర ం ం ం

12

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read-

Letter No.37k dated 1st April 1910, - from the Deputy Commissioner of the Kadur - District, submitting, with reference to this office letter No.3757/11.75-09-3 dated 22nd October 1909, the explanation of Mr.Shama - Rao, Retired Amildar, in connection with the defalcation of Rs.360-1-1 in the Sringeri - Municipality, and stating that, on a careful study of the records, he is of opinion that Mr.Srikantayya, the present Deputy --- Amildar of Sringeri, is no way to blame ~~to blame~~ in the case, and that the chief responsible for recouping ~~to recoup~~ the embezzled amount rests on Mr.Shama Rao, retired Amildar, and recommending that the amount may be recovered from - him.

Order thereon No. 1535-7 ml 75-09-7

Dated Bangalore the 15-[illegible]-1910.

The funds of the Sringeri Municipality used to be credited in the Jaghir Treasury,

Treasury, and the Agent of the Sringeri Mutt who was the President of the Sringeri Municipality, ordered in about the year 1904, the separation of the Municipal Funds from the Jaghir Funds, to avoid the contingency of - being unable to make Municipal payments, -- when the balance in the Jaghir Treasury was low. Accordingly, Mr. Shama Rao, the then Deputy Amildar of Sringeri, and the Vice-President of the Srinperi Municipality arranged to make the Municipal balances in a separate cash-box which used to be locked and sealed and lodged in the Jaghir Treasury, a separate account being maintained by the Municipal clerk to show the amount of cash in the chest. As, at the time this arrangement was brought into force, there were not sufficient funds in the Jaghir Treasury to pay back -- the whole of the Municipal balance and effect a complete separation of the Municipal and Jaghir Funds, a portion of the Municipal cash balance remained in the Jaghir Treasury and - it was being drawn upon when required. This led to the Municipal and Jaghir Funds being

again

mixed up and occasionally when there was a surplus in the Municipal receipts not required for immediate expenditure, the Municipal collections used to be paid into the Jaghir Treasury, instead of being lodged in the Municipal cash box.

2. The records do not show with any precision when the alleged misappropriation of Rs.360 odd took place or what became of the Municipal cash box, whether it was traced when the defalcation was suspected, and whether it contained any money. The Deputy Commissioner considers that the circumstances which facilitated the embezzlement were (1) the practice of crediting a part of the Municipal collections to the Treasury and --- and keeping a part in the cash-box, which -- arose during Mr. Shama Rao's time, (2) the discontinuance to note in the Municipal cash book the balances in the Treasury and the Municipal cash box respectively, and (3) the omission of Mr. Shama Rao to specifically -- hand over charge of the Municipal cash-box to Mr. ---- Krishna Sastry at the time of handing over

charge

charge of the Municipality or even to inform him of its existence.

He is, therefore, of opinion that neither Mr. Krishna Sastry nor Mr. Srikantayya can be held responsible for the defalcation and that Mr. Shama Rao should make good the amount found missing.

3. Government agree with the Deputy Commissioner in his conclusions as regards the irregularities which facilitated the defalcation, but they would add that the system which was devised by the Agent to the Jaghirdar and President of the Municipality, and under which the Municipal balances were lumped in a box under the control of the Municipal clerk and were kept out of the Treasury book account contained inherent defects and chiefly led to the commission of the misappropriation. Taking all facts into consideration, Government are not prepared to order the recoupment of the defalcated amount by Mr. Shama Rao, though they consider him to have been negligent to some extent. Government are also constrained to observe that the misappropriation would have been prevented, or minimised, or at any rate found out much earlier than was actually the case, if, as soon

as

as Mr.Krishna Sastry took charge of the Administration of the Jaghir, he had taken the trouble to acquaint himself with the details of the working of the Jaghir Treasury and the Municipality, instead of taking it for granted that these institutions were worked in exactly the same manner in which similar institutions were worked in areas directly under Government Administration

4 The ~~Assistant Commissioner in charge of the Jaghir and~~ now Mr. Krishna Sastry who is President of the Chingleput Municipal Council reports that in order to obviate delay in the payment of the salaries of municipal servants and of contractors' bills, owing to paucity of funds in the Treasury, he has ordered the Treasury Officer(Deputy Amildar) to separate the municipal funds from the Jaghir funds and that accordingly the municipal balance has now been kept in a separate box and arrangements made for the municipal transactions being separately conducted in a proper manner by the Treasury Officials It is not clear ~~whether~~ how this arrangement is free from the defects which vitiated the previous system

5. Government ~~are inclined to think that~~, on principle, it is desirable to separate, as far as possible, the management of public affairs, especially of Public Funds, from the management of a private Estate like the ~~Sringeri Jaghir, and to direct that~~ the Municipal cash transactions be carried on with the Koppa Taluk Treasury, a suitable imprest of about Rs.200 being retained by the President of the Sringeri Municipality for current expenses. The Deputy Commissioner is requested to be so good as to submit a report in this matter in consultation with the Sringeri Municipal Council.

Offg. Secretary to Government.

To

The Deputy Commissioner of the Kadur District.

The President of the Sringeri Municipality through -------Do------Do-------

The Agent, Sringeri Mutt.

From The Deputy Commissioner,

Kadur District

To The Secretary to the Government of Mysore,

General and Revenue Department

Bangalore

Dated 17th November 1910

Despatched 21st "

Received

General No. 193

No

Enclosure No. 82

Submitting the resolution of the Sanitary Municipal Board together with a copy of letter No 58 dated 29th October 1910 with regard to the feasibility of cash transactions of the Sanitary Municipality being carried on with the Kadur Taluk Treasury

---

Dated Chikmagalur 17th November 1910

From

Rl 75-8/8 8

K R Srinivasaiengar Esquire, B. A,

Deputy Commissioner,

Kadur District

To

C S Balasundaram Iyer Esquire, B A,

Offg Secretary to the Government of Mysore

General and Revenue Departments,

Bangalore

Sir,

With reference to para 5 of Government order No 1035-7 / Rl 75 09-7 dated 15th August 1910 — calling for the submission of a report in consultation with the Sringeri Municipal Council regarding the feasibility of cash transactions of the Sringeri Municipality being carried on — with the Koppa Taluk Treasury a suitable imprest of about Rs 200/- being retained by the President of the Sringeri Municipality for current expenses, I have the honor to state that the matter was discussed by the Sringeri Municipal Board at its meeting held on

the

the 30th day of September 1910. Copy of the Boards resolution together with a copy of letter No 58, dated 29th October 1910 received from the President of Dharwar Municipality is herewith enclosed for reference

2. It will be seen from the above that the Municipal Board considers that the proposal of carrying on Municipal transactions with Koppa Taluk Treasury is attended with much inconvenience and the present system of carrying on the same with the Gajendragad Treasury being in no way inconvenient, may continue

I have the honor to be,

Sir,

Your most obedient servant

[illegible]

Deputy Commissioner

Dharwar District

[illegible]

Office of the President

Srungere Municipality

No 58 Cons/ Dated 29th October 1910
1-11-10

From,

R C Krishna Sastri Esquire, B A,

President, Srungere Municipality

To

K R Srinivasacharyar Esquire, M A,

Deputy Commissioner and President

Municipal Boards, Kadur District.

Sir, 3/0

With reference to your docket No 270 dated the 12th September 1910 forwarding to me copy of Government order No 1535-7 Mul 75-09-7 dated the 15th August 1910 and requesting that Srungere municipal Council may be consulted w/r to the proposal to carry on the Srungere municipal transactions with the Thospa Value Treasury the President of the Srungere Municipality retaining a suitable imprest for contingent expenses, I have the honor to forward herewith an extract from the Proceedings of last meeting of the Srungere Municipal Council

to state that the members are unanimously of opinion that the proposed arrangement will be attended with much inconvenience owing to frequent remittances of municipal collections to the Koppa Falls Treasury all the way from Srungere and to frequent recoupment of the imprest and that there is on the other hand no inconvenience in carrying on the municipal transactions with the Srungere Mutt Treasury as at present

I have etc

SD BC Krishna Sastri

President

Srungere Municipality

"Copy"

[illegible]

Deputy Commissioner,

Kadur District

BC

ಶ್ರೀಯುತ ಸೆಷನ್ಸ್ ಜಡ್ಜರವರ ಕಛೇರಿಯಲ್ಲಿ ಬೆಳಿಗ್ಗೆ ಹತ್ತು
ಗಂಟೆಗೆ

ಕುಳಿತಿರುವಾಗ ತಾ: ೩೦-೪-1910

X X X X

II ಪೂರ್ವಪಕ್ಷದವರಲ್ಲಿ ಕೈದಿ ಪಿ ಅಂತಾನ್ನ 1910ನೇ ಇಸವಿ ಫೆಬ್ರವರಿ
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ಪೂರ್ವಪಕ್ಷದವರ ಪರವಾಗಿ ಸಾಕ್ಷಿಯಾಗಿ ಪ್ರಮಾಣ-ಪೂರ್ವಕವಾಗಿ ಹೇಳಿದ್ದು
ದರಲ್ಲಿ ಹೇಗೆಂದರೆ 1-9-10 ನೇ ಗುರುವಾರ ಸಂ 2 ಗಂಟೆಗೆ ನಾನು ಬಾಲ್ಯ
ಸ್ನೇಹಿತನಾದ ಎಲ್ಲಪ್ಪ ಕರಿಯಪ್ಪನವರ ಮಗ ಕೈದಿ ಪಿ ಅಂತಾನ್ನನ
ತಂದೆಯವರಿಗೆ ಕರೆಯಲು ಅವರ ಮನೆಗೆ ಹೋಗಿದ್ದೆನು ಆಗ ಕೈದಿ
ಪಿ ಅಂತಾನ್ನನು ಅಲ್ಲಿಗೆ ಬಂದು ನನ್ನನ್ನು ಕರೆದುಕೊಂಡು ಹೋಗಿ
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ಅವನ ಅಣ್ಣ ಪಿ ಅಪ್ಪಯ್ಯನವರನ್ನು ಕರೆದನು ಆಗ ಅವರು
ಮನೆಯಿಂದ ಹೊರಗೆ ಬಂದು ಜಗಲಿಯ ಮೇಲೆ ಕುಳಿತಿದ್ದ ನನ್ನನ್ನು
ಕಂಡು ಎದ್ದು ನಿಂತು ಕೈ ಮುಗಿದು ಕುಶಲ ಪ್ರಶ್ನೆ ಮಾಡಿದರು ಆಗ
ನಾನು ಅವರಿಗೆ ಕೈ ಮುಗಿದು ಕುಶಲ ಪ್ರಶ್ನೆ ಮಾಡಿದೆನು ಆಗ
ಅವರು ಮಾತನಾಡಿಸಿದ್ದು ಹೇಗೆಂದರೆ ಏನಪ್ಪಾ ಬಹಳ ದಿವಸಕ್ಕೆ
ಬಂದೆ ಹೇಗಿದ್ದೀಯಾ ಎಂದು ಕೇಳಿದರು ಆಗ ನಾನು ಅವರಿಗೆ
ಹೇಳಿದ್ದು ಹೇಗೆಂದರೆ ಚೆನ್ನಾಗಿದ್ದೇನೆ ಎಂದು ಹೇಳಿದೆನು ಆಗ
ಅವರು ಮಾತನಾಡಿಸಿದ್ದು ಹೇಗೆಂದರೆ ಏನಪ್ಪಾ ಬಹಳ ದಿವಸಕ್ಕೆ
ಬಂದೆ ಹೇಗಿದ್ದೀಯಾ ಎಂದು ಕೇಳಿದರು ಆಗ ನಾನು ಅವರಿಗೆ
ಹೇಳಿದ್ದು ಹೇಗೆಂದರೆ ಚೆನ್ನಾಗಿದ್ದೇನೆ ಎಂದು ಹೇಳಿದೆನು ಆಗ

5/2/14

G.R.S 26]

Sem

File No 75/09

Serial No 9

Diary No of letter replied to 3373

No. 6781
mk 75-09

General and Revenue Secretariat
(Mund)
, the 19

To The Dy Comr 8/13 2 11.
Kadur Dist

Date of issue 13.2.11

Signed by MKMR

Sir,

Referring to your letter No 193 of the 17th Nov 1910 reporting that the Mund Bd of Sembere Conseder that to the proposal of carrying on Mund transactions with the Koppa Taluk Treasury is attended with much inconvenience and that the present arrangement

over

Inspecting Asst
Mund transfer
13/2/11

SUBJECT

of carrying on the same with the Jahore Treasury may continue I am directed to request you to consult the Administrator of the Sungei Jahore as to whether he will arrange for the Sungei Municipality dealing with the Jahore Treasury in the same manner as with a Government Treasury In this case the Municipal moneys should not be kept apart from the Jahore Treasury Balance as at present but should form part of it and the Jahore Treasury authorities should have a different cash balance with them to honor the Municipal Cheques

I have &c

for Secretary to the Government

List of enclosures,

Copied by

Examined by

G.P.S.—60,000—12-5-10

MK80
28-1-1911

24/4 for file

1900-11

From
The Deputy Commissioner,
Kadur District, Chikmagalur

To
The Offg Secy to the Govt of Mysore,
Genl & Rev Depts, Bangalore

Dated 20th
Despatched 22nd April 1911
Received
General No 1116
No

Enclosure No 1

Submitting the opinion of the Administrator of the Sringeri Jahagir with regard to the transactions of the Municipality being carried on with the Jahagir Treasury as with a Govt Treasury

Office of the Deputy Commissioner
Kadur District

Dated 20th April 1911

Mal 75-09/11 10

From K A Srinivasacharlu Esqre M A
Deputy Commissioner
Kadur District

To C S Balasundaram Iyer Esqre B.A
Officiating Secretary to Government
General and Revenue Department
Bangalore.

Sir,

Adverting to your letter No 6781/Mal 75-09-11 dated 13th February 1911 - enquiring whether the administration of the Sringeri Jahagir Trust arrange for the Sringeri municipality dealing with the Jahgir Treasury in the same manner as with a Government Treasury, I have the honor to forward herewith Copy of letter No 833 dated 8th April 1911 received from the - the administrator of Sringeri Stating

that he has no objection to adopt the —
procedure suggested

I have the honor to be,
Sir,
your most obedient Servant
O. Chakravarti Iyer
Treasury Assistant Commissioner,
& Deputy Commissioner—
Kadur District

Office of the Administrator Srungeri Jahgir

Dated the 8th April 1911

No 833

From B C Krishna Sastri Iyengar B A
Administrator Srungeri Jahgir

To
K R Srinivasachariyar Iyengar Esq
Deputy Commissioner
Kadur District

Sir,

With reference to your docket No 1017 dated the 4th March 1911 calling for my opinion on the point referred to in General and Revenue Secretary's letter No 6781/Rev75-09-9 dated the 13th February 1911 about the Srungeri municipality dealing in future with the Jahgir Treasury in the same manner as with a Government Treasury I have the honor to state that I see no objection to the proceed being adopted as advised by Government

I have the honor to be
Sir
Your most obedient servant

"Copy"
1- Channavirabhan
Treasury Assistant Commissioner,
Deputy Commissioner
Kadur District

B C Krishnasastri
Administrator
Srungeri Jahgir

G.R.S. 28]

B endorsed

2.1

File No 75-09
Serial No 11

Diary No of letter replied to 6401

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Jub,)

By, the 1 5- 1911

Date of issue 11 7 11

Signed by M K M R

READ—

Para 5 of b o No 1535-7 dated 15th September 1911 suggesting the desirability of the Kengeri Municipality carrying on the Municipal Cash transactions with the Kolar Gold Fields Treasury, a suitable interest of about Rs 200 being returned by the Kengeri President of the Kengeri

over

SUBJECT

GPS—10,000 19-4-10

municipality for current expenses and calling for the views of the Board in the matter.

3) Correspondence ending with letter No. 444 dated the 20th April 1911 from the Dy. Comr. Hazaribagh, submitting a copy of the letter from the Municipality of the Jamalpur Municipality to the effect that he sees no objection to allow the Jamalpur Municipality to deal with the Jamalpur Treasury in the same manner as with a Govt. Treasury without keeping the Municipal money apart from the Jamalpur Treasury balance but of part of it.

---

2) Letter no 193 dated 17th Nov. 1910 from the Deputy Comr., Hazaribagh, forwarding a copy of the resolution of the Jamalpur municipal Comm. that the arrangement suggested in the G.O. read above is attended with much inconvenience and that the existing system of carrying on transactions with the Jamalpur Treasury may continue.

Orders thereon 174-5 and 75-93-11 3 " 7 "

Log recorded

Case

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

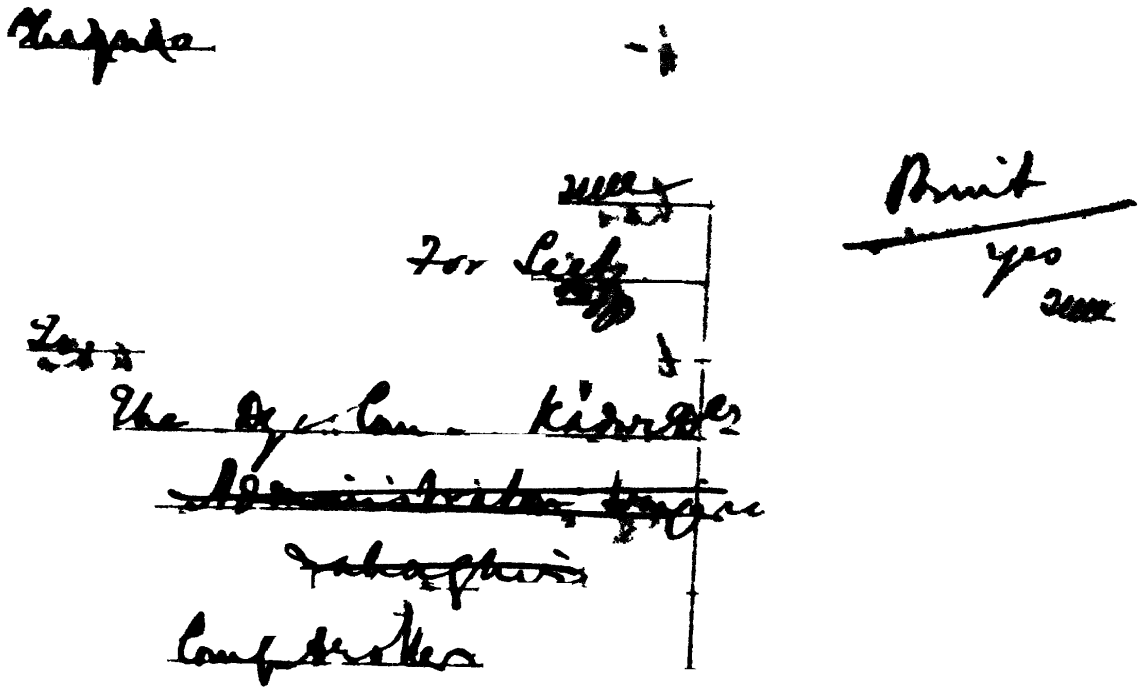
As the Administrator of the Transvaal Colony has consented to allow the Transvaal Municipalities to operate on the Colonial Treasury in the same manner as other Municipalities in the State do with the Cape Treasuries subject to keeping the Municipal money in Pretoria" as heretofore both treating it as part of the Colonial Treasury balance, approved of these arrangements we are pleased to have the proposal of the Transvaal Municipal Bonds transferred to Pretoria to carry on the Municipal transactions with the Colonial Treasury. The Gov. Com. is requested to ask the Administrator of the Colony to keep sufficient cash balances in the Treasury to honour the Municipal

~~and also to keep a sufficient cash balance in the Colonial Treasury to honour municipal cheques~~

I would omit this portion

GPB—10,000—22-2-11

5757



Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 11th July 1911

READ—

Para 5 of Government Proceedings No 15-5 7—Ml 75 09-7 dated 15th August 1910, suggesting the desirability of the Sringeri Municipality carrying on the Municipal cash transactions with the Koppa Taluk Treasury a suitable imprest of about Rs 200 being retained by the President of the Sringeri Municipality for current expenses and calling for the views of the Municipal Board in the matter

2 Letter No 193 dated 17th November 1910 from the Deputy Commissioner Kadur District forwarding a copy of the resolution of the Sringeri Municipal Council that the arrangement suggested in the Government Order read above is attended with much inconvenience and that the existing system of carrying on transactions with the Jahgir Treasury may continue

3 Correspondence ending with letter No 416 dated the 20th April 1911 from the Deputy Commissioner Kadur District submitting a copy of the letter from the Administrator of the Sringeri Jahgir to the effect that he sees no objection to allow the Sringeri Municipality to deal with the Jahgir Treasury in the same manner as with a Government Treasury without keeping the Municipal money apart from the Jahgir Treasury balance but as part of it

---

No 174 5—Ml 75 09 11, DATED BANGALORE 11TH JULY 1911

ORDER THEREON —As the Administrator of the Sringeri Jahgir has consented to allow the Sringeri Municipality to operate on the Jahgir Treasury in the same manner as other Municipalities in the State do on Government Treasuries without keeping the Municipal money in Amanath as heretofore but treating it as part of the Jahgir Treasury balance Government approve of this arrangement and are pleased to sanction the proposal of the Sringeri Municipal Board to continue to carry on the Municipal cash transactions with the Jahgir Treasury

C S BALASUNDARAM IYER,
Offg Secy to Govt, Gen & Rev Depts

To—The Deputy Commissioner Kadur District
The Comptroller Mysore Government

Exd — c v

6906 · B 17 17-75-07

1911-12

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 11th July 1911

No 174-5
MI 75-09-11

Sanctions the proposal of the Sringeri Municipal Board to continue to carry on the Municipal cash transactions with the Jahgir Treasury

GPE—88 7-11—200.